

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
GREENVILLE DIVISION

AVX Corporation, )  
 )  
 Plaintiff, ) Civil Action No. 6:20-cv-1244-TMC  
 )  
 vs. )  
 )  
 United States of America, ) **CONSENT JUDGMENT AND ORDER**  
 )  
 Defendant. )  
 )  
 \_\_\_\_\_)

Plaintiff AVX Corporation (“AVX”) brought this action pursuant to 26 U.S.C. § 7422 seeking a refund of monies seized by the Defendant, United States of America, to satisfy penalties improperly assessed against AVX by the Internal Revenue Service (“IRS”). (ECF No. 1). Pursuant to their joint motion for entry of a consent judgment, the parties have agreed to resolve all matters in controversy in this action and consent to entry of a Judgment and Order by this court in accordance therewith. (ECF No. 15).

Accordingly, the court finds that AVX overpaid the penalties assessed against it and collected by the IRS pursuant to 26 U.S.C. § 6038B in the amount of \$300,000. The court therefore **GRANTS** the parties’ joint motion for entry of a consent judgment, (ECF No. 15), and **ORDERS** that judgment be entered in favor of AVX against the United States for \$300,000, plus interest. It is further **ORDERED** that all other claims asserted in the Complaint are **DISMISSED** with prejudice.

**IT IS SO ORDERED.**

s/Timothy M. Cain  
United States District Judge

June 19, 2020  
Anderson, South Carolina